

**Listing of Claims:**

**The following listing of claims replaces all prior versions:**

1-63. (Canceled)

64. (Previously presented) An isolated DNA encoding a protein comprising the sequence of amino acids shown in SEQ ID NO:40, and having the activity of improving tolerance at least against salt stress.

65. (Previously presented) An isolated DNA comprising the sequence of bases shown in SEQ ID NO:39, or its complementary sequence.

66. (Previously presented) An isolated DNA which hybridizes with the DNA according to claim 65 under stringent conditions for hybridization at 42°C and washing treatment with a buffer containing 1XSSC, 0.1% SDS at 42°C, and encodes a protein having the activity of improving tolerance at least against salt stress.

67-113. (Canceled)

114. (Previously presented) A vector comprising the DNA according to any one of claims 64-66.

115. (Previously presented) A transformed host cell obtained by introducing the vector according to claim 114 to a host cell.

116. (Previously presented) A transformed host cell according to claim 115, wherein the host cell is a plant cell.

117. (Previously presented) A method for producing a protein having the activity of improving environmental stress tolerance, wherein the transformed host cell according to claim 115 is cultured, and a recombinant protein is collected from the transformed host cell or the supernatant of the cultured liquid.

118-120. (Canceled)

121. (Previously presented) A transgenic plant obtained by introducing the DNA according to any one of claims 64 to 66 to a plant cell and regenerating a plant from the plant cell by dividing, proliferating and redifferentiating the plant cell.

122. (Previously presented) A transgenic plant obtained by introducing the vector according to claim 114 to a plant cell, and regenerating a plant from the plant cell by dividing, proliferating and redifferentiating the plant cell.

123-124. (Canceled)

125. (Currently amended) A transgenic plant part which is ~~derived~~ obtained from the transgenic plant according to claim 121.

126. (New) An isolated DNA which hybridizes with the DNA according to claim 65 under stringent conditions for hybridization at 65°C and washing treatment with a buffer containing 0.1XSSC, 0.1% SDS at 65°C, and encodes a protein having the activity of improving tolerance at least against salt stress.